



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PESHTIGO MUNICIPAL WATER UTILITY

Principal Office: 331 FRENCH STREET
PESHTIGO, WI 54157

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PESHTIGO MUNICIPAL WATER UTILITY**Utility Address:** 331 FRENCH STREET
PESHTIGO, WI 54157**When was utility organized?** 1/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARY ANN WILLS**Title:** CITY CLERK-TREASURER**Office Address:**331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID L MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: RALPH KINZEL**Title:** UTILITY COMMITTEE CHAIRMAN**Office Address:**331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID L MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com**Date of most recent audit report:** 2/13/2003**Period covered by most recent audit:** 01/01/2002 - 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: J.F. DALE BERMAN**Title:** MAYOR**Office Address:**
331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Name: MARY ANN WILLS**Title:** CITY CLERK-TREASURER**Office Address:**
331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Name: STEVEN A. COTA**Title:** CITY ENGINEER**Office Address:**
331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

J.F. DALE BERMAN

STEVEN COTA

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	333,992	325,222	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	152,776	144,945	2
Depreciation Expense (403)	49,597	48,555	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	37,144	37,146	5
Total Operating Expenses	239,517	230,646	
Net Operating Income	94,475	94,576	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	94,475	94,576	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	4,670	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	6,479	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	4,670	6,479	
Total Income	99,145	101,055	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	99,145	101,055	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)		0	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	0	0	
Net Income	99,145	101,055	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	544,208	443,153	20
Balance Transferred from Income (433)	99,145	101,055	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	643,353	544,208	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
INTEREST ON CASH AND INVESTMENTS	4,670	3
Total (Acct. 417):	4,670	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	333,992	0	0	0	333,992	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	333,992	0	0	0	333,992	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	70,401		70,401	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	70,401	0	70,401	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,737,361	2,629,684	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	725,481	688,445	2
Net Utility Plant	2,011,880	1,941,239	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	431,238	282,682	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,701	49,546	11
Other Accounts Receivable (143)	1,461	1,463	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,317	5,082	15
Prepayments (165)	2,610	2,560	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	469,327	341,333	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,481,207	2,282,572	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,077,851	1,077,851	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	643,353	544,208	23
Total Proprietary Capital	1,721,204	1,622,059	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,833	4,271	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	7,833	4,271	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	752,170	656,242	41
Total Liabilities and Other Credits	2,481,207	2,282,572	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,737,361	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,737,361	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	725,481	0	0	0	10
Total Accumulated Provision	725,481	0	0	0	
Net Utility Plant	2,011,880	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	688,445				688,445	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,597				49,597	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,934				2,934	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	52,531	0	0	0	52,531	13
Debits during year						14
Book cost of plant retired	15,495				15,495	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	15,495	0	0	0	15,495	19
Balance End of Year	725,481	0	0	0	725,481	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,317	5,082	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,317	5,082	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,077,851	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,077,851</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	37,144	2
Charged electric department expense		3
Charged sewer department expense	663	4
Other (explain):		
NONE		5
Total Accruals and other credits	37,807	
Taxes paid during year:		
County, state and local taxes	32,125	6
Social Security taxes	5,385	7
PSC Remainder Assessment	297	8
Other (explain):		
NONE		9
Total payments and other debits	37,807	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	656,242	0	0	0	0	656,242	1
Add credits during year:							
For Services	14,225					14,225	2
For Mains	74,203					74,203	3
Other (specify):							
HYDRANTS	7,500					7,500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	752,170	0	0	0	0	752,170	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,701	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	28,701	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	1,461	10
Other (specify):		
NONE		11
Total (Acct. 143):	1,461	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
CONTAINER DEPOSITS	2,610	13
Total (Acct. 165):	2,610	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,683,522	0	0	0	2,683,522	1
Materials and Supplies	5,199	0	0	0	5,199	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	706,963	0	0	0	706,963	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	704,206	0	0	0	704,206	6
Other (specify):					0	7
Average Net Rate Base	1,277,552	0	0	0	1,277,552	
Net Operating Income	94,475	0	0	0	94,475	8
Net Operating Income as a percent of						
Average Net Rate Base	7.40%	N/A	N/A	N/A	7.40%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,077,851	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	593,780	3
Other (Specify):		4
Total Average Proprietary Capital	1,671,631	
Net Income		
Net Income	99,145	5
Percent Return on Proprietary Capital	5.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 8, 2003

Ms. Mary Ann Wills, City Clerk-Treasurer
Peshtigo Municipal Water Utility
331 French Street
Peshtigo, WI 54157-0100

2002 Analytical Review DWCCA-4610-ELE

Dear Ms. Wills:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page F-2, an amount is reported in Account 417 described as "interest on cash and investments". In the future, that amount is more appropriately reported in Account 419, Interest and Dividend Income".

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\4610
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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	329,942	1
Total Sales of Water	329,942	
Other Operating Revenues		
Forfeited Discounts (470)	819	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,231	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,050	
Total Operating Revenues	333,992	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	16,306	8
Pumping Expenses (620-625)	19,641	9
Water Treatment Expenses (630-635)	8,197	10
Transmission and Distribution Expenses (640-655)	30,366	11
Customer Accounts Expenses (901-904)	11,410	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	66,856	14
Total Operation and Maintenance Expenses	152,776	
Other Operating Expenses		
Depreciation Expense (403)	49,597	15
Amortization Expense (404-407)		16
Taxes (408)	37,144	17
Total Other Operating Expenses	86,741	
Total Operating Expenses	239,517	
NET OPERATING INCOME	94,475	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,120	55,037	135,635	4
Commercial	128	22,620	44,036	5
Industrial	26	22,179	25,827	6
Total Metered Sales to General Customers (461)	1,274	99,836	205,498	
Private Fire Protection Service (462)	10		5,388	7
Public Fire Protection Service (463)	1		111,057	8
Other Sales to Public Authorities (464)	23	3,806	7,999	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,308	103,642	329,942	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	111,057	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	111,057	
Forfeited Discounts (470):		
Customer late payment charges	819	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	819	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,231	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,231	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	15,576	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	37	3
Maintenance of Water Source Plant (605)	693	4
Total Source of Supply Expenses	16,306	
PUMPING EXPENSES		
Operation Labor (620)	1,591	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	17,599	7
Operation Supplies and Expenses (623)	373	8
Maintenance of Pumping Plant (625)	78	9
Total Pumping Expenses	19,641	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,388	10
Chemicals (631)	2,178	11
Operation Supplies and Expenses (632)	1,631	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,197	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,986	14
Operation Supplies and Expenses (641)	3,648	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,243	16
Maintenance of Mains (651)	6,993	17
Maintenance of Services (652)	2,756	18
Maintenance of Meters (653)	5,605	19
Maintenance of Hydrants (654)	1,135	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	30,366	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	907	22
Accounting and Collecting Labor (902)	10,503	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,410	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,209	27
Office Supplies and Expenses (921)	10,097	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,313	30
Property Insurance (924)	5,717	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	23,728	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	1,115	36
Maintenance of General Plant (935)	677	37
Total Administrative and General Expenses	66,856	
Total Operation and Maintenance Expenses	152,776	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		32,125	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		663	2
Net property tax equivalent		31,462	
Social Security		5,385	3
PSC Remainder Assessment		297	4
Other (specify): NONE			5
Total tax expense		37,144	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.255500				3
County tax rate	mills		5.802640				4
Local tax rate	mills		3.452870				5
School tax rate	mills		10.248920				6
Voc. school tax rate	mills		2.065720				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.825650				10
Less: state credit	mills		1.412080				11
Net tax rate	mills		20.413570				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.452870				14
Combined School Tax Rate	mills		12.314640				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.767510				17
Total Tax Rate	mills		21.825650				18
Ratio of Local and School Tax to Total	dec.		0.722430				19
Total tax net of state credit	mills		20.413570				20
Net Local and School Tax Rate	mills		14.747381				21
Utility Plant, Jan. 1	\$	2,629,684	2,629,684				22
Materials & Supplies	\$	5,082	5,082				23
Subtotal	\$	2,634,766	2,634,766				24
Less: Plant Outside Limits	\$	203	203				25
Taxable Assets	\$	2,634,563	2,634,563				26
Assessment Ratio	dec.		0.782774				27
Assessed Value	\$	2,062,267	2,062,267				28
Net Local & School Rate	mills		14.747381				29
Tax Equiv. Computed for Current Year	\$	30,413	30,413				30
Tax Equivalent per 1994 PSC Report	\$	32,125					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,125					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	274,712		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	274,712	0	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	28,930		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	116,249	11,035	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,398	4,695	20
Total Pumping Plant	151,577	15,730	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	20,677		23
Total Water Treatment Plant	20,677	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	789		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			274,712	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	274,712	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			28,930	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,000		122,284	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	2,500		7,593	20
Total Pumping Plant	7,500	0	159,807	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			20,677	23
Total Water Treatment Plant	0	0	20,677	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			789	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	196,219		26
Transmission and Distribution Mains (343)	1,447,380	74,203	27
Fire Mains (344)	0		28
Services (345)	204,951	14,225	29
Meters (346)	114,930	11,514	30
Hydrants (348)	173,924	7,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,138,193	107,442	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,414		35
Computer Equipment (391.1)	14,698		36
Transportation Equipment (392)	11,759		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,654		44
Other Tangible Property (399)	0		45
Total General Plant	44,525	0	
Total utility plant in service directly assignable	2,629,684	123,172	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,629,684	123,172	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			196,219 26
Transmission and Distribution Mains (343)			1,521,583 27
Fire Mains (344)			0 28
Services (345)			219,176 29
Meters (346)	7,995		118,449 30
Hydrants (348)			181,424 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,995	0	2,237,640
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,414 35
Computer Equipment (391.1)			14,698 36
Transportation Equipment (392)			11,759 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,654 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	44,525
Total utility plant in service directly assignable	15,495	0	2,737,361
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,495	0	2,737,361

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,977	11,977	1
February			8,306	8,306	2
March			9,196	9,196	3
April			9,458	9,458	4
May			9,758	9,758	5
June			10,581	10,581	6
July			13,336	13,336	7
August			11,121	11,121	8
September			9,415	9,415	9
October			9,492	9,492	10
November			8,627	8,627	11
December			9,648	9,648	12
Total annual pumpage	0	0	120,915	120,915	
Less: Water sold				103,642	13
Volume pumped but not sold				17,273	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,522	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				1,864	18
Total volume not sold but accounted for				4,386	19
Volume pumped but unaccounted for				12,887	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				624	23
Date of maximum: 1/14/2002					24
Cause of maximum:					25
Badger Paper Mill purchased water from City to meet demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				124	26
Date of minimum: 11/21/2002					27
Total KWH used for pumping for the year				244,660	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FRENCH STREET	#2	690	12	648,000	Yes	1
461 EAST PARK DRIVE	#3	690	12	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	WOOD AVENUE	461 EAST PARK DRIVE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE BOWLER		5
Year Installed	1960	1971		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	450	500		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1986	1971		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1960	1973	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	134	134	9 10
Total capacity in gallons (actual)	200,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500	0.6500	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	0	0	0	0	0
M	D	4.000	240	0	0	0	240
M	D	6.000	52,197	0	0	0	52,197
P	D	6.000	1,181	250	0	0	1,431
A	D	8.000	377	0	0	0	377
M	D	8.000	25,648	0	0	0	25,648
P	D	8.000	0	1,250			1,250
M	D	10.000	19,166	0	0	0	19,166
M	D	12.000	4,640	0	0	0	4,640
P	D	12.000	23,781	650	0	0	24,431
Total Within Municipality			127,230	2,150	0	0	129,380
Total Utility			127,230	2,150	0	0	129,380

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	809	0	0	0	809		1
M	1.000	165	13	0	0	178		2
M	1.250	2	0	0	0	2		3
M	1.500	7	10	0	0	17		4
M	2.000	118	0	0	0	118		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	8.000	2	0	0	0	2		8
Total Utility		1,107	23	0	0	1,130	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,282	108	107	0	1,283	58	1
1.000	36	8	0	1	45	8	2
1.500	10	2	0	20	32	1	3
2.000	21	4	2	0	23	1	4
3.000	8	1	0	1	10	0	5
4.000	1	0	0	1	2	0	6
Total:	1,358	123	109	23	1,395	68	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,122	84	9	6	0	62	1,283	1
1.000	10	7	11	7	0	10	45	2
1.500	0	26	4	1	0	1	32	3
2.000	0	14	1	8	0	0	23	4
3.000	0	4	2	4	0	0	10	5
4.000	0	1	1	0	0	0	2	6
Total:	1,132	136	28	26	0	73	1,395	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	211	3			214	2
Total Fire Hydrants	211	3	0	0	214	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	430
Number of distribution valves operated during year:	134

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 325 - Electric Pumping Equipment: A pump was replaced during 2002.

Water Mains (Page W-15)

Additions were financed by developer contributions.

Water Services (Page W-16)

Additions were financed by developer contributions.

Meters (Page W-17)

A meter adjustment was made during 2002 to increase number of meters to agree with a physical count of meters.

Hydrants and Distribution System Valves (Page W-18)

Additions were financed by developer contributions.
